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To: Transportation; Ways and
Means

HOUSE BILL NO. 51

1 AN ACT TO AMEND SECTIONS 27-19-21 AND 27-19-23, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT THE ADDITIONAL ANNUAL TAX IMPOSED ON
3 ELECTRIC VEHICLES AND HYBRID VEHICLES SHALL NOT BE IMPOSED ON A
4 VEHICLE THAT WAS OWNED BY A PERSON AND REGISTERED AND LICENSED IN
5 SUCH PERSON'S NAME BEFORE OCTOBER 1, 2018, AND THAT THE TAX SHALL
6 NOT BE IMPOSED ON THE VEHICLE SO LONG AS SUCH PERSON OWNS THE
7 VEHICLE AND REGISTERS AND LICENSES THE VEHICLE IN THE PERSON'S
8 NAME; AND FOR RELATED PURPOSES.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

10 **SECTION 1.** Section 27-19-21, Mississippi Code of 1972, is
11 amended as follows:

12 27-19-21. (1) For the purposes of this section, the term
13 "electric vehicle" means a vehicle that is powered solely by an
14 electric motor drawing current from rechargeable batteries, fuel
15 cells, or other portable sources of electrical current, is
16 manufactured primarily for use on public streets, roads and
17 highways, and is required to have a license tag under Section
18 27-19-1 et seq., for operation on public streets, roads and
19 highways.

20 (2) (a) Subject to the provisions of this paragraph (a),
21 there is imposed an annual tax on each electric vehicle, which



22 shall be in addition to any other taxes for which the vehicle is
23 liable. The tax shall be paid to the county tax collector at the
24 same time and in the same manner as the annual highway privilege
25 tax is paid. The amount of the tax shall be One Hundred Fifty
26 Dollars (\$150.00). The tax shall not be imposed on an electric
27 vehicle that was owned by a person and registered and licensed in
28 such person's name before October 1, 2018, and the tax shall not
29 be imposed on the electric vehicle so long as such person owns the
30 electric vehicle and registers and licenses the vehicle in the
31 person's name.

32 (b) Beginning July 1, 2021, and each succeeding July 1
33 thereafter, the rate of the tax imposed under this section and in
34 effect at the end of the preceding state fiscal year shall be
35 adjusted by increasing the tax by a percentage amount equal to the
36 United States inflation rate for the previous calendar year ending
37 on December 31 as certified by the Department of Finance and
38 Administration. The United States inflation rate for a calendar
39 year shall be the Consumer Price Index for the calendar year for
40 urban consumers as calculated by the Bureau of Labor Statistics of
41 the United States Department of Labor. In adjusting the amount of
42 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
43 be rounded to the next highest whole dollar.

44 (3) The tax collector shall have a special designation for
45 electric vehicles in the vehicle records of the tax collector's



office so that the owners of electric vehicles will be provided with the proper forms for paying the tax imposed by this section.

(4) The tax collector shall remit the proceeds of the tax collected under this section to the Department of Revenue, and the department shall apportion the proceeds of the tax among the various purposes specified in Section 27-5-101 for gasoline and diesel fuel taxes in the same proportion that those taxes were apportioned for those purposes during the previous state fiscal year and such funds shall be used solely for the repair and maintenance of roads, streets and bridges.

(5) The Department of Revenue shall have all of the power and authority that it has for enforcement of the motor vehicle privilege tax laws (Section 27-19-1 et seq.) to enforce the provisions of this section. The Commissioner of Revenue may adopt any rules or regulations that he deems necessary for the proper administration of this section.

SECTION 2. Section 27-19-23, Mississippi Code of 1972, is amended as follows:

27-19-23. (1) For the purposes of this section, the term "hybrid vehicle" means a vehicle that utilizes more than one (1) form of onboard energy to achieve propulsion, is manufactured primarily for use on public streets, roads and highways, and is required to have a license tag under Section 27-19-1 et seq., for operation on public streets, roads and highways.



70 (2) (a) Subject to the provisions of this paragraph (a),
71 there is imposed an annual tax on each hybrid vehicle, which shall
72 be in addition to any other taxes for which the vehicle is liable.
73 The tax shall be paid to the county tax collector at the same time
74 and in the same manner as the annual highway privilege tax is
75 paid. The amount of the tax shall be Seventy-five Dollars
76 (\$75.00). The tax shall not be imposed on a hybrid vehicle that
77 was owned by a person and registered and licensed in such person's
78 name before October 1, 2018, and the tax shall not be imposed on
79 the hybrid vehicle so long as such person owns the hybrid vehicle
80 and registers and licenses the vehicle in the person's name.

81 (b) Beginning July 1, 2021, and each succeeding July 1
82 thereafter, the rate of the tax imposed under this section and in
83 effect at the end of the preceding state fiscal year shall be
84 adjusted by increasing the tax by a percentage amount equal to the
85 United States inflation rate for the previous calendar year ending
86 on December 31 as certified by the Department of Finance and
87 Administration. The United States inflation rate for a calendar
88 year shall be the Consumer Price Index for the calendar year for
89 urban consumers as calculated by the Bureau of Labor Statistics of
90 the United States Department of Labor. In adjusting the amount of
91 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
92 be rounded to the next highest whole dollar.

93 (3) The tax collector shall have a special designation for
94 hybrid vehicles in the vehicle records of the tax collector's



95 office so that the owners of hybrid vehicles will be provided with
96 the proper forms for paying the tax imposed by this section.

97 (4) The tax collector shall remit the proceeds of the tax
98 collected under this section to the Department of Revenue, and the
99 department shall apportion the proceeds of the tax among the
100 various purposes specified in Section 27-5-101 for gasoline and
101 diesel fuel taxes in the same proportion that those taxes were
102 apportioned for those purposes during the previous state fiscal
103 year and such funds shall be used solely for the repair and
104 maintenance of roads, streets and bridges.

105 (5) The Department of Revenue shall have all of the power
106 and authority that it has for enforcement of the motor vehicle
107 privilege tax laws (Section 27-19-1 et seq.) to enforce the
108 provisions of this section. The Commissioner of Revenue may adopt
109 any rules or regulations that he deems necessary for the proper
110 administration of this section.

111 **SECTION 3.** This act shall take effect and be in force from
112 and after its passage.

